

New Hampshire has determined that filtered cigars are “cigarettes” as defined by its statutes enacted as part of the tobacco master settlement agreement (“MSA”). On December 24, 2014, a lawsuit was filed seeking a declaratory ruling from the Merrimack County Superior Court, asking the Court to rule on whether little cigars are subject to registration under RSA 541-C and 541-D.

In light of the pending litigation, and the uncertainty of the outcome of that litigation, New Hampshire has extended the date by which it will enforce the application of the MSA to filtered cigars until the litigation is resolved. Accordingly, little cigars bearing a cigarette tax stamp will not be required to be certified in the directory, and will not be subject to confiscation for not appearing in the directory.

Please note that nothing in this document should be interpreted to modify any obligation to pay SET on little cigars or otherwise comply with any other laws or regulations. The extension described in this letter is limited solely to registration under RSA 541-C and 541-D.